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## Composite Picture of Women Accountants

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*The survey described by Dr. Quire in this article was undertaken by her as chairman of the public relations committee of the San Francisco chapter of ASWA and covered the members of that chapter only. It would be interesting to know how representative the answers are of women accountants throughout the country but until someone surveys the entire field we cannot hazard a guess. We do know that in the New York area a considerable number of women have majored in accounting in their college courses and that many of these are now CPAs.*

*Dr. Quire is assistant professor of accounting and assistant dean of women on the Berkeley campus of the University of California. She is one of the few women who have been awarded the degree of Doctor of Philosophy for research in the field of accounting and to hold a professorship in accounting on the faculty of a major university.*

*Your editor is indebted to Dr. Quire for this entertaining article and to her and her husband for a most pleasant dinner party at the Faculty Club of the university last June.*

## **A COMPOSITE PICTURE OF WOMEN ACCOUNTANTS**

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**CATHARINE DE MOTTE QUIRE, Ph.D.**

Mark Twain gave the inspiration to the San Francisco chapter of the American Society of Women Accountants for a recent project which, begun to provide fun for a monthly meeting, produced such a wealth of valuable factual information that it might well be continued on a systematic nationwide basis.

Mark Twain, you remember, said that everybody talked about the weather, but nobody ever did anything about it. The members of the San Francisco chapter realized that everybody talked about the education, tenure and status of the woman in accounting, but nobody had ever taken a sampling of a typical group of woman accountants to discover, not what should be, but what actually is the present position of the woman accountant in the business world.

Just how new are women in accounting? Just what training have these women had? Just how would these women advise a neophyte who was considering entering the field? These were some of the questions which the chapter hoped to find answered in the composite picture it took of itself by means of an informal questionnaire sent to its members. The results produced information which has enabled the chapter to think more realistically, and less theo-

retically, about its problems. This same information, expanded to cover the women accountants of the nation, could help immeasurably in their professional advance and their greater recognition as an important part of the country's economy.

For example, it was found that the thirty-one members who replied to its questionnaire had worked in the accounting field an average of thirteen and one-half years. The spread in the figures as to length of employment is more interesting even than the average. More than one-third of the answers (11) came from women who had been in accounting more than twenty years, ranging up to the veteran with twenty-nine years to her credit. The smallest group, 8, have been accountants for from 10 to 19 years. Twelve among those who answered have worked 1 to 9 years. With so small a group it is dangerous to draw conclusions but further details for the older group indicate clearly both the long road to professional status and the success achieved by honest, careful, constructive effort. It seems true from a study of the answers received that the coverage of membership in this first group was more complete; these women took more responsibility about answering; it may also be a reasonable assumption that the member-

ship in the San Francisco chapter more completely covers the available membership in this age span. There is therefore special value in the evidence that even in the twenties, women who wanted to succeed in accounting could get the start toward a professional standing.

The public relations committee which sponsored the questionnaire and the resulting program could not take time, nor ask the members to take time for the careful interviews that would have produced detailed accurate returns. We tried to get rough answers to such questions as:

How many of our members directed their education purposefully and consistently toward accounting; and how many "fell" into the work in the first instance?

Is there a rough correlation between the sort of position and either the education or the number of years in the field?

How many are in public, private or government accounting?

What advice have these experienced accountants to give the women who want to enter the accounting field now?

Of the thirty-one answers, I classified 13 as having *chosen* the field on one basis or another. The clear cases were those who concentrated on accounting, or accounting and mathematics, in college. Sometimes this was because of a contact with bookkeeping in part-time or pre-college work. In a few instances the concentration clearly developed out of the basic business administration courses. Almost all of these clearly developed careers are among those who have been accountants less than ten years.

The accidental entry to the accounting field is probably best illustrated by the member who wrote "Fate called on me one day when I was scrubbing the kitchen floor" with the timely offer of a local office position to a young woman who had been prevented by illness from going to college to become a teacher. This member is now a CPA. Others described their accidental entry less dramatically but with equal interest. One could not afford a long nurse's training course, so took a short course in bookkeeping and has been at it for 25 years. One found herself in charge of four sets of books because she had admitted knowing what a financial statement was—of course she knew, she had typed many of them. One began because she was student body treasurer in college and then continued the management of the accounting office when it became a paid position.

A longer tale, too long to be repeated in

full, is told by the member who wrote of herself as the "accountant who never really wanted to be one, who tried on numerous occasions to get into something else and who would still like to throw the whole thing to the winds." Her story is one of continual advance because she dared to give up what looked like a sure chance at security in a lesser position to try for the job that was just out of reach and, of course, because she used energy and drive and intelligence to keep up with each advance, she is now accountant and auditor for a complexity of businesses which involves three partnerships, two corporations and some individual interests. "It has kept me hopping to keep ahead of the new jobs and new situations that have come my way. During the war we had all the government regulations and controls there were—rationing, price control, subsidy, set-aside, and taxes and taxes." Now, although she is not sure of the future, she writes "I will bet that it will turn out to be something in the accounting field. In spite of all my efforts, I have not been able to be a missionary-teacher, a social service worker, or a nurse."

The women who are seriously interested in accounting but found the stimulus for this interest in some accidental relation to a job all give evidence in their advance of these same Horatio Alger qualities. They are scattered through the age groups of the members and the length of time of their relation to the accounting profession shows similar variation. But they have been willing to take a chance, within reasonable limits as to their ability to do the work, they have been willing to put the effort into learning what the position called for, they have been aware of the need to learn more than the immediate job. Having chosen accounting as a career—and as one of them says "a person either loves figures or she doesn't" (which could be a pun)—they have acted on their plan in all that they did. Accounting has become "a part of them, just like a shadow."

There seems to be no correlation between the sort of positions held and either the number of years in the field, or deliberate or accidental entry. Two CPA's who can be identified in their reports have been doing accounting work less than ten years. They became accountants deliberately. But in the same group are among others a busy public accountant, an auditor, and a senior accountant, all of whom started in this work because of some accidental circumstance.

Of the thirty-one who answered, 20 had finished a college course, but only 6 of them showed any concentration in accounting or mathematics in college. Of this six, four were among the newer entrants to the field, two of them being the CPA's mentioned above. For most of the others the college relation to accounting is best described by the member who wrote, "Accounting was a stuffer subject." College majors were in the liberal arts subjects, music, languages, political science, English, and religion. The college degree was sometimes followed by a business course leading to a secretarial job from which the start was made on the accounting ladder. Thereafter, night school courses, graduate courses, and CPA preparation courses pile up thick and fast. But again no trend is evident. Everyone admits to some specialized study, in most cases advanced study. Most of those who have worked twenty years or more have stopped formal classes, although one member in this group is still at it.

Her story of discouragements should be given in detail. She is one of those who were dissuaded from studying for the public accounting field because she was a woman, and married, and thus faced the good old arguments that clients would not accept her work, and that the wives of other staff members would not like her association with their husbands. And then, she writes, "I will always be grateful for the 'black-outs'. I was commuting between Oakland and San Francisco before the war. The automobile distributor by whom I was employed was forced to 'ice-box' the new cars, so before I found myself smothered in shop repair order computations and perhaps the counting of millions of cotter pins, etc., I flew back to San Francisco to find a position awaiting me in the public accounting field at last!"

The recommendations of this group to others on how to get started and how to advance are one of the most valuable parts of this study. College work in accounting and further study are always mentioned. One of the recent graduates writes "Take and pass the CPA examination right away. Don't wait until you have time to think whether you will like public accounting or not." For those who are interested in public accounting one member, who is well qualified to advise, suggests entering the small public firm where often a combination job "receptionist, secretary and accountant offers excellent training and opportunity for advancement as the practice grows. . . . If she finds public accounting

is not her field it is frequently possible to find a position with one of her employer's clients."

There is constant emphasis on taking a first job for what can be learned in it, as indicated by these quotations:

"Strive for the analytical or general clerkship positions during the first four years after formal schooling."

"Public accountants are more interested in background *after* schooling."

"Prepare yourself for as many fields of work as possible. Always study something. You don't know what the future has in store, but the more you know, the nearer the top it is likely to be and you are ready for opportunity when it knocks."

"When you are young and just starting in, take what comes along to get the experience. When you have conquered that job and there is nothing better in line, move on. After you have experience in back of you, then look for the work you want to do, in the place you'd like to be, at the salary you know you are worth."

The membership provided at least three good "punch" lines for this article. The first is a general recommendation: "Think like a man (*sic*) but dress and act like a lady" and she meant *lady*, not *grande dame* or girl friend. I should like to add another general recommendation to that, "Don't get bitter or abused—and jiggers on office gossip and politics. You get along faster if you get along with everybody."

The second punch line comes from one who should know: "Let all feminine neophytes in business dispense with the idea that when the right fellow comes along, to heck with the job. You can be happily married and have a career—in fact you can be more happily married when busy."

And finally the member who took her first accounting class for fun but has stuck for nine years and loves it—and whose career belies her words—writes, "Any woman who enters a field monopolized by men is *nuts!*"

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## ANNUAL MEETING (Cont. from p. 4)

bowl which is our trophy. Certificates for second and third place were presented to Detroit and Atlanta, respectively.

The final functions were a combination breakfast and lunch at The Edgewater Beach Hotel on Sunday morning and meetings of the new boards of directors.

197 attended the banquet and there were 169 full registrations, including 45 CPA's. Most of latter stayed on for the American Institute meeting and were well rewarded.